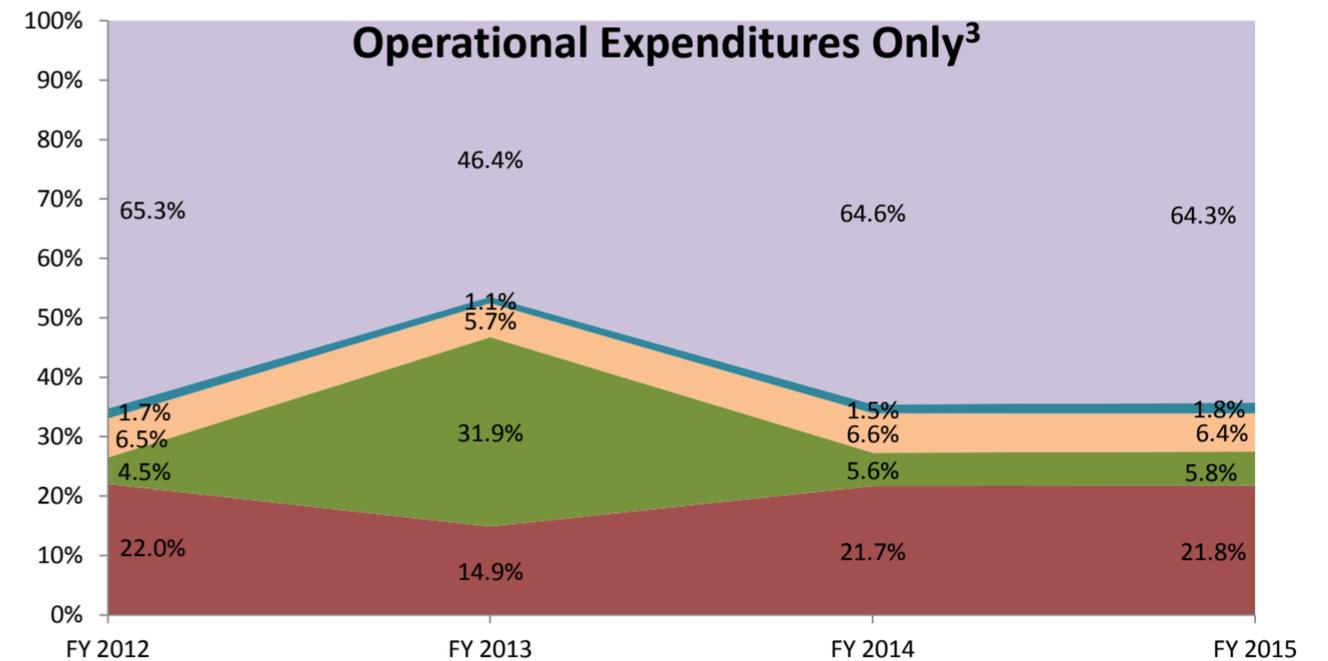
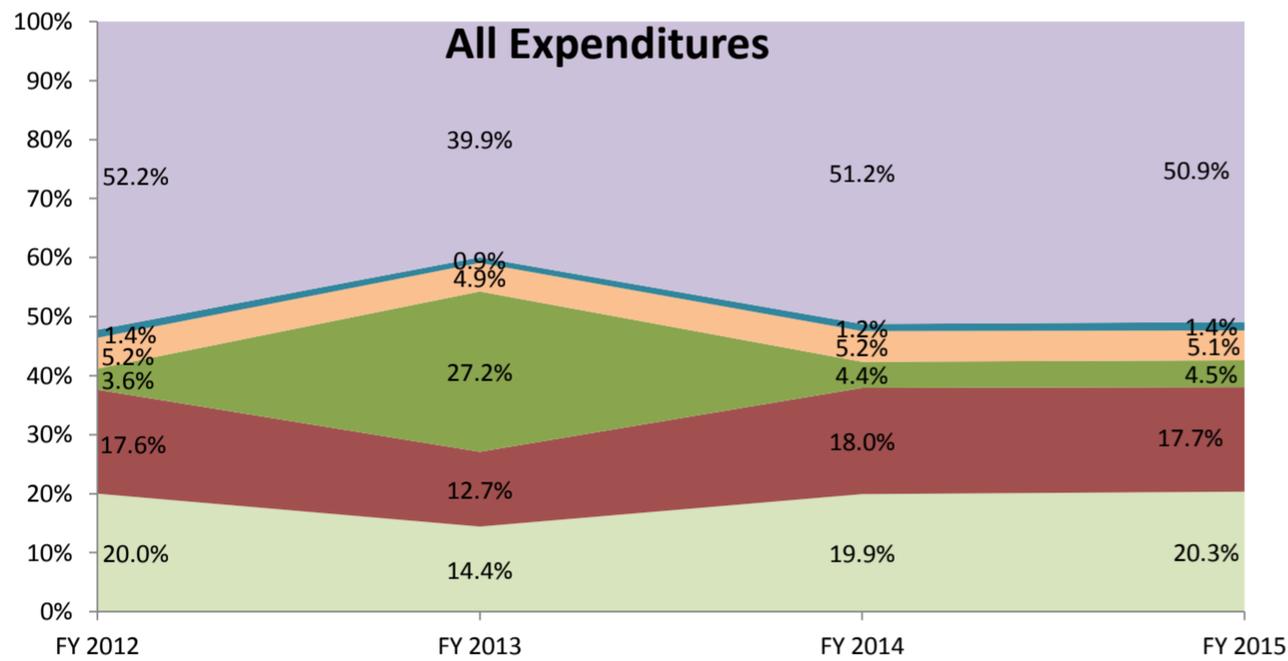


School Corporation Expenditures by Account
Biannual Financial Report Data
Orleans Community Schools (6145)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$4,180,265	54.7%	\$4,446,834	51.1%	\$4,550,214	52.2%	\$4,746,222	39.9%	\$4,579,506	51.2%	\$4,546,595	50.9%
Student Instructional Support	\$447,675	5.9%	\$598,804	6.9%	\$574,272	6.6%	\$688,321	5.8%	\$573,021	6.4%	\$578,338	6.5%
Total	\$4,627,940	60.5%	\$5,045,637	58.0%	\$5,124,487	58.8%	\$5,434,543	45.7%	\$5,152,527	57.7%	\$5,124,933	57.4%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,398,909	18.3%	\$1,761,230	20.3%	\$1,845,143	21.2%	\$4,731,441	39.8%	\$2,002,760	22.4%	\$1,988,982	22.3%
Non Operational	\$1,616,591	21.2%	\$1,889,121	21.7%	\$1,743,241	20.0%	\$1,714,803	14.4%	\$1,780,976	19.9%	\$1,817,225	20.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,015,500	39.5%	\$3,650,351	42.0%	\$3,588,384	41.2%	\$6,446,244	54.3%	\$3,783,735	42.3%	\$3,806,207	42.6%

Grand Total	\$7,643,440	\$8,695,988	\$8,712,870	\$11,880,787	\$8,936,262	\$8,931,140
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- Non Operational
- Other Overhead and Operational
- Corporation Administration
- School Administration
- Other Student Instructional Support
- Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Orleans Community Schools (6145)

Account							Percent Change		
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$81,749	\$105,418	\$168,352	\$196,089	139.9%	86.0%	16.5%
11100	Regular Programs	Elementary	\$1,312,014	\$1,848,953	\$1,859,620	\$1,876,484	43.0%	1.5%	0.9%
11300	Regular Programs	High School	\$1,173,588	\$1,715,796	\$1,686,111	\$1,688,758	43.9%	-1.6%	0.2%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$24,702	\$18,616	\$19,332	NA	-21.7%	3.8%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$10,767	\$0	\$0	\$0	NA	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$28,840	\$26,992	\$27,076	NA	-6.1%	0.3%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$108,960	\$219,823	\$0	\$0	NA	NA	NA
12350	Special Programs	Physical Impairment - Homebound	\$1,566	\$1,936	\$1,315	\$0	NA	NA	NA
12510	Special Programs	Culturally Different - Communication Disorders	\$41,165	\$35,444	\$35,368	\$36,837	-10.5%	3.9%	4.2%
12610	Special Programs	Learning Disability	\$0	\$0	\$320,926	\$320,804	NA	NA	0.0%
12810	Special Programs	Special Education Preschool	\$23,461	\$23,615	\$24,320	\$35,753	52.4%	51.4%	47.0%
12900	Special Programs	Other Special Programs	\$0	\$0	\$0	\$3,065	NA	NA	NA
13300	Adult/Cont. Ed. Programs	Occupational Programs	\$300	\$150	\$0	\$0	NA	NA	NA
14300	Summer School Programs	High School	\$11,811	\$18,120	\$12,874	\$12,874	9.0%	-28.9%	0.0%
16100	Remediation	Remediation Testing	\$262	\$0	\$0	\$0	NA	NA	NA
16200	Remediation	Preventive Remediation	\$23,540	\$28,388	\$0	\$1,550	-93.4%	-94.5%	NA
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$56,073	\$81,938	\$57,712	\$104,179	85.8%	27.1%	80.5%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$95,599	\$86,490	\$171,048	\$80,436	-15.9%	-7.0%	-53.0%
17900	Pay. to Other Gov. Units in State	Other	\$1,000	\$0	\$0	\$0	NA	NA	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$1,597	\$963	\$3,712	\$5,675	255.3%	489.2%	52.9%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$0	\$4,000	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$89,835	\$92,778	\$79,294	\$79,787	-11.2%	-14.0%	0.6%
22230	Instruction	Library/Media Services - Audiovisual	\$113	\$235	\$105	\$280	149.1%	19.4%	167.3%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$35,191	\$37,974	\$20,161	\$0	NA	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$1,904	\$2,038	\$241	\$485	-74.5%	-76.2%	101.8%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$49,414	\$48,177	\$11,914	\$29,832	-39.6%	-38.1%	150.4%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$28,820	\$45,055	\$80,825	\$23,297	-19.2%	-48.3%	-71.2%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$163,496	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$3,312,224	\$4,446,834	\$4,579,506	\$4,546,595	37.3%	2.2%	-0.7%
Student Instructional Support									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$0	\$18,688	\$0	\$0	NA	NA	NA
21190	Students	Attend. & Social Work Serv. - Other	\$0	\$18,008	\$0	\$0	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$61,572	\$78,968	\$55,165	\$56,926	-7.5%	-27.9%	3.2%
21240	Students	Guidance Services - Information Services	\$21,223	\$5,047	\$0	\$0	NA	NA	NA
21290	Students	Guidance Services - Other Guidance Services	\$0	\$1,500	\$0	\$0	NA	NA	NA
21340	Students	Health Services - Nurse Services	\$26,632	\$46,100	\$52,219	\$70,360	164.2%	52.6%	34.7%
24100	School Administration	Office of The Principal	\$254,348	\$430,492	\$465,637	\$451,052	77.3%	4.8%	-3.1%
Student Instructional Support Total			\$363,775	\$598,804	\$573,021	\$578,338	59.0%	-3.4%	0.9%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$8,060	\$18,412	\$16,993	\$15,675	94.5%	-14.9%	-7.8%
23150	General Administration	Board of Education - Legal Services	\$634	\$816	\$1,345	\$1,675	164.4%	105.3%	24.5%
23160	General Administration	Board of Education - Promotion Expenses	\$1,389	\$2,284	\$818	\$919	-33.8%	-59.7%	12.5%
23210	General Administration	Executive Administration - Office of The Superintendent	\$125,070	\$226,502	\$239,209	\$217,533	73.9%	-4.0%	-9.1%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$0	\$0	\$75,063	\$59,852	NA	NA	-20.3%
25150	Central Services	Fiscal Services - Payroll Services	\$0	\$0	\$32,961	\$43,293	NA	NA	31.3%
25160	Central Services	Fiscal Services - Financial Accounting	\$45,398	\$62,257	\$1,200	\$0	NA	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$6,632	\$2,230	\$0	\$142	-97.9%	-93.6%	NA
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$26,695	\$67,241	NA	NA	151.9%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$404,046	\$567,013	\$611,238	\$612,918	51.7%	8.1%	0.3%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$5,187	\$13,440	\$16,243	\$25,166	385.2%	87.2%	54.9%

School Corporation Expenditures by Account
Biannual Financial Report Data
Orleans Community Schools (6145)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$55,489	\$82,362	\$108,950	\$103,061	85.7%	25.1%	-5.4%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$493	\$0	\$0	\$0	NA	NA	NA				
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$377	\$1,324	\$2,292	\$2,235	493.1%	68.9%	-2.5%				
26600 Oper. & Maint. of Plant Serv. Security Services	\$1,789	\$0	\$0	\$0	NA	NA	NA				
26700 Oper. & Maint. of Plant Serv. Insurance	\$48,060	\$53,711	\$49,244	\$46,673	-2.9%	-13.1%	-5.2%				
27010 Student Transportation Service Area Direction	\$199	\$0	\$0	\$0	NA	NA	NA				
27100 Student Transportation Vehicle Operation	\$18,180	\$27,063	\$26,604	\$26,691	46.8%	-1.4%	0.3%				
27200 Student Transportation Monitoring Services	\$9,474	\$12,893	\$14,489	\$17,262	82.2%	33.9%	19.1%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$27,875	\$35,695	\$45,698	\$40,308	44.6%	12.9%	-11.8%				
27400 Student Transportation Purchase of School Buses	\$46,751	\$41,237	\$81,714	\$45,212	-3.3%	9.6%	-44.7%				
27500 Student Transportation Insurance on Buses	\$6,702	\$5,210	\$5,368	\$4,574	-31.7%	-12.2%	-14.8%				
27700 Student Transportation Contracted Transportation Services	\$260,309	\$291,665	\$294,189	\$292,685	12.4%	0.3%	-0.5%				
27900 Student Transportation Other Student Transportation Services	\$13,712	\$3,854	\$972	\$944	-93.1%	-75.5%	-2.9%				
31200 Food Services Operations Food Preparation and Dispensing	\$91,511	\$104,414	\$123,588	\$132,569	44.9%	27.0%	7.3%				
31400 Food Services Operations Food Purchases	\$131,274	\$185,045	\$198,600	\$198,439	51.2%	7.2%	-0.1%				
31900 Food Services Operations Other Food Services	\$22,105	\$23,803	\$29,286	\$33,915	53.4%	42.5%	15.8%				
Overhead and Operational Total					\$1,330,713	\$1,761,230	\$2,002,760	\$1,988,982	49.5%	12.9%	-0.7%
Non Operational											
33200 Category not Specified Community Recreation	\$5,000	\$5,786	\$5,795	\$2,898	-42.0%	-49.9%	-50.0%				
33400 Category not Specified Athletic Coaches	\$73,152	\$93,829	\$86,564	\$104,909	43.4%	11.8%	21.2%				
33990 Other Community Services Other	\$830	\$1,949	\$303	\$1,330	60.2%	-31.8%	339.4%				
41000 Category not Specified Land Acquisition and Development	\$7,249	\$6,157	\$0	\$0	NA	NA	NA				
43000 Category not Specified Professional Services	\$40,985	\$133,526	\$94,129	\$85,123	107.7%	-36.2%	-9.6%				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$80,144	\$68,150	\$52,110	\$126,618	58.0%	85.8%	143.0%				
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$50,268	\$98,939	\$0	\$0	NA	NA	NA				
45400 Building Acq., Const. and Impr. Sports Facilities	\$5,906	\$64	\$3,363	\$1,621	-72.6%	2440.5%	-51.8%				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$0	\$0	\$674	\$505	NA	NA	-25.0%				
46000 Category not Specified Purchase of Moveable Equipment	\$139,183	\$38,731	\$5,540	\$26,218	-81.2%	-32.3%	373.3%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$137,671	\$140,272	\$108,629	\$47,363	-65.6%	-66.2%	-56.4%				
49000 Category not Specified Other Facilities Acq. and Construction	\$0	\$47,583	\$0	\$0	NA	NA	NA				
51100 Principal on Debt Bonds	\$115,000	\$140,000	\$245,000	\$250,000	117.4%	78.6%	2.0%				
51600 Principal on Debt Other DLGF Approved Debt	\$8,983	\$0	\$0	\$0	NA	NA	NA				
52100 Interest on Debt Bonds	\$206,538	\$191,531	\$55,870	\$53,640	-74.0%	-72.0%	-4.0%				
53100 Lease Rental Buildings-Principal	\$694,000	\$432,565	\$749,000	\$764,000	10.1%	76.6%	2.0%				
53150 Lease Rental Buildings-Interest	\$0	\$473,435	\$374,000	\$353,000	NA	-25.4%	-5.6%				
54200 Advancements and Obligations Common School Fund - Principal	\$32,262	\$16,400	\$0	\$0	NA	NA	NA				
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$205	\$0	\$0	NA	NA	NA				
Non Operational Total					\$1,597,169	\$1,889,121	\$1,780,976	\$1,817,225	13.8%	-3.8%	2.0%
Prorated by Fund											
26491 NA PERF - Academic Achievement	\$22,347	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$2,793	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Overhead and Operational	\$2,011	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Non Operational	\$678	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Academic Achievement	\$207,420	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Instructional Support	\$24,622	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Overhead and Operational	\$25,529	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Non Operational	\$5,404	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Academic Achievement	\$12,771	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Instructional Support	\$1,585	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Overhead and Operational	\$1,146	\$0	\$0	\$0	NA	NA	NA				

**School Corporation Expenditures by Account
Biannual Financial Report Data
Orleans Community Schools (6145)**

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
26493	NA	Workman's Compensation - Non Operational	\$510	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement	\$519,736	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support	\$51,970	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational	\$37,401	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational	\$12,148	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Academic Achievement	\$95	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Instructional Support	\$12	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Overhead and Operational	\$9	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Non Operational	\$4	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Academic Achievement	\$105,672	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Instructional Support	\$2,919	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Overhead and Operational	\$2,100	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Non Operational	\$679	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$1,039,559	\$0	\$0	\$0	NA	NA	NA